

Nursing Facility Chart of Accounts

Cost Report
Line Number

Description

PROPERTY OWNERSHIP and USE

1.

Depreciation – Land Improvements

All land improvements of \$500 or more and with an estimated useful life of at least two (2) years. Items include:

- Parking lots
- Curbs and guttering
- Sidewalks
- All landscaping (trees, shrubs, fences, etc.)

2.

Depreciation – Building and Improvements

Depreciation – Building

-All building capital costs of \$500 or more and with an estimated useful life of at least two (2) years.

Depreciation-Building Improvements

-All improvements made to Building after purchase with a cost of \$500 or more and with an estimated useful life of at least two years.

3.

Depreciation-Equipment

All equipment **NOT** affixed to building with a cost of \$500 or more with an estimated useful life of at least two years. This does **NOT** include rented equipment, life sustaining equipment, or DPCE identified on line 107. Items include:

- Office furniture and fixtures
- Patient's room furniture and fixtures
- Office machines and equipment
- Telephone equipment
- Kitchen equipment
- Laundry equipment
- Maintenance equipment
- Lawn mowers and tractors
- Specialized medical equipment (non-DCPE, see line 107)
- Computer equipment
- Software (including MDS)

4.

Depreciation- Leasehold Improvements

All improvements made to leased property with a cost of \$500 or more and an estimated useful life of at least two years.

- Amortization of leasehold rights

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5.	<p>Depreciation- Automobiles</p> <p>All capital costs relating to the purchase of an automobile, van, or truck with a cost of \$500 or more and an estimated useful life of at least two years.</p>
6.	<p>Depreciation-Direct Capital Expenditures</p> <p>Depreciation expense on direct capital expenditure items (1981). (As of 1998, it is believed all items are fully depreciated.)</p>
7.	<p>Depreciation- Nurse Aide Training Equipment</p> <p>Depreciation expense on Nurse Aide Training equipment</p>
8.	<p>Rent or Lease (Property)</p> <p>Costs to rent or lease a building. This account does NOT include rental expenses for equipment.</p>
9.	<p>Equipment Rental</p> <p>All costs to rent or lease equipment. Such costs would include:</p> <ul style="list-style-type: none"> -Copier rental -Computer equipment rental -Office furniture and equipment rental -Telephone equipment rental -Automobile leases -Patient furniture and equipment rental -specialized medical equipment rental –(non-DPCE, see line 108) -Wheelchair rental (Eff. 12/11/98 See Line 108) -Maintenance equipment rental (ie. floor buffer/scrubber) -Cylinder rental for oxygen or helium -Piano rental -Other equipment rental expense -Does NOT include rental of Life Sustaining Equipment (see Line 353)

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10.	Mortgage/Fixed Asset Interest All mortgage interest on fixed assets. This account would include: -Land -Land Improvements -Buildings -Building Improvements -Leasehold Improvements -Automobiles -Equipment This account does NOT include interest on operating capital. (See Line 198)
11.	Real Estate Taxes All property taxes
12.	Insurance/Fixed Assets All insurance on property ONLY . This does NOT include liability, worker's compensation, life, or other non-property insurance. -Include all automobile insurance, including liability.
13.	Revenue Offset -Space rental income -Interest income to the extent of interest expense on Line 10. -Gain on sale of asset.
OPERATION AND MAINTENANCE OF PLANT	
23.	Salaries & Wages All maintenance personnel salaries and wages to include the following: -Maintenance Worker I, Technician, & Supervisor -Landscape Maintenance Worker -Yard Maintenance -Electrician -Plumber -Painter
24.	Payroll Taxes -FICA -FUTA -SUTA

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| 25. | Employee Benefits
Benefits paid by the employer such as:
<ul style="list-style-type: none"> -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Pre-employment screening -General and Professional Liability Insurance |
| 26. | Training/Travel/Tuition
<ul style="list-style-type: none"> -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials |
| 27. | Supplies
All supplies used to operate and maintain plant to include:
<ul style="list-style-type: none"> -Chemicals -Shop supplies -Tools -Gasoline and oil for lawn equipment -Printed forms -Light bulbs -Drapery material |
| 28. | Contractor Outside Service
<ul style="list-style-type: none"> -Contracted grounds maintenance -Contracted building maintenance -Contracted equipment maintenance -Contracted security service -Other contracted outside services related to OMP |
| 29. | Repair & Maintenance-Building
All material and/or labor costs to repair and maintain building. |

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30.	Repair & Maintenance-Equipment All material and/or labor costs to repair and maintain equipment such as: -Office equipment -Monthly maintenance fees as part of a software or hardware maintenance agreement -Furniture and fixtures -Plant machinery and equipment -Automobile repairs -Dietary, Laundry, Housekeeping, & Nursing equipment -Wheelchair repair parts -Does NOT include gasoline, oil, & lubrication. (See Line 186) -Does NOT include MRPT. (See lines 364 and 365)
31.	Repair & Maintenance-Grounds All material and/or labor costs to repair and maintain the grounds.
32.	Exterminating Services Pest control
33.	Garbage (Trash Disposal) Does NOT include medical waste disposal.
34.	Gas Natural gas, propane, butane used to heat and cool building. Does NOT include gasoline used in vehicles. (See line 186)
35.	Electricity
36.	Fuel Fuel oil used to heat and cool building. Does NOT include automobile gasoline or diesel fuel. (See Line 186)
37.	Water Water and sewer

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- | | |
|------------|--|
| 38. | <p>Miscellaneous</p> <ul style="list-style-type: none"> -Non-capitalized equipment (beds, sofas, tables, file cabinets, office furniture, cubicle curtains, desks, chairs, trash cans, mini-blinds, draperies, curtains, floor mats, ashtray urns, floor fans, etc.) -Other operation and maintenance of plant costs not considered in the above accounts. -Minor equipment attached to the building (ie. bulletin boards, chalk boards, name plates, wall brackets) |
| 39. | <p>Revenue Offset</p> <p>Vending income when vending expense is not identified.</p> <p>HOUSEKEEPING</p> |
| 51. | <p>Salaries & Wages</p> <p>All housekeeping salaries and wages to include the following:</p> <ul style="list-style-type: none"> -Floor Maintenance Supervisor -Floor Maintenance Worker I -Housekeeping Coordinator -Housekeeping Supervisor -Housekeeping I -Maid |
| 52. | <p>Payroll Taxes</p> <ul style="list-style-type: none"> -FICA -FUTA -SUTA |
| 53. | <p>Employee Benefits</p> <p>Benefits paid by the employer such as:</p> <ul style="list-style-type: none"> -Cancer Insurance -Child Day Care -Dental Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Pre-employment screening -<u>General and Professional Liability Insurance</u> |

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Cost Report Line Number	Description
54.	Training/Travel/Tuition <ul style="list-style-type: none">-Employee training fees-Employee travel expense related to training-Employee tuition expense-Employee training materials
55.	Supplies <ul style="list-style-type: none">-Cleaning supplies and materials (wax, stripper, sealer...)-Office supplies for housekeeping operations-Printed forms
56.	Contractor Outside Services <ul style="list-style-type: none">All contracted cleaning services.
57.	Miscellaneous <ul style="list-style-type: none">-Non-capitalized equipment (vacuum cleaner, mop bucket, buffer)
58.	Revenue Offset
	DIETARY
69.	Salaries & Wages <ul style="list-style-type: none">All dietary and food service salaries and wages to include:-Dietician-Dietary Assistance-Food Service Manager-Food Service Assistant-Food Service Supervisor-Cook-Kitchen Assistance-Dishwasher
70.	Payroll Taxes <ul style="list-style-type: none">-FICA-FUTA-SUTA

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Cost Report Line Number	Description
71.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Pre-employment screening -General and Professional Liability Insurance
72.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials
73.	Raw Food -Meats, vegetables, dairy products, etc. -Nutritional supplements
74.	Food Supplies -General kitchen supplies -Plates, cups, forks, knives, etc. -Cleaning supplies and materials for the kitchen/dining area -Office supplies for dietary operations -Printed forms
75.	Contractor Outside Service -Contracted dietitian -Other contracted food service and dietary services (i.e. caterer)
76.	Miscellaneous -Non-capitalized equipment (blender, coffee urn, food cart, etc.) -Other dietary costs not considered in the above accounts. -Tablecloths (linen)

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Cost Report Line Number	Description
77.	Revenue Offset -Employee/Guest meal income NURSING SERVICES
88.	Salaries & Wages (DON) Director of Nursing salaries and wages.
89.	Salaries & Wages (RN) Registered Nurse's salaries and wages including: -Staff development for nursing staff -Quality Assurance Nurse (must follow QA Staffing guidelines.)
90.	Salaries & Wages (LPN) Licensed Practical Nurse's salaries and wages.
91.	Salaries & Wages (A&O) Aides and Orderlies' salaries and wages.
92.	Sal-Ward Sec/Med Records Ward Secretary and Medical Records Clerk's salaries and wages.
93.	Barber & Beauty Shop (Basic) Barber & Beauty Shop salaries and wages for basic hair care. (Barber & Beauty Shop expenses for other than basic hair care are identified in the non-reimbursable cost center Barber & Beauty Shop.) (Excess, Line 452)
94.	Payroll Taxes -FICA -FUTA -SUTA

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Cost Report Line Number	Description
95.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Pre-employment screening -General & Professional Liability Insurance
96.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials
97.	Medical Supplies All nursing supplies such as: -Adhesives -Dressings -Gauze -Gloves -Syringes -Incontinence Supplies (disposable diapers, underpads, etc.) Does NOT include medical supplies billable to Medicare Part B (See Line 327)
98.	Non-Legend Drugs Non-prescription stock drugs.
99.	Office Supplies -General office supplies for nursing operations -Printed forms for nursing operations -Medical records office supplies and forms
100.	Barber & Beauty-Supplies Barber & Beauty supplies used for basic hair care Services.

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Cost Report Line Number	Description
101.	Personal Hygiene Items Patient personal use items such as: -Toothpaste -Toothbrush -Soap -Shampoo -Deodorants -Shaving Supplies
102.	Medical Director
103.	Pharmacy Consultant
104.	Utilization Review
105.	Contractor Outside Services -Nursing Consultant -Contracted nursing services -Contracted barber and beauty services -Dental consultant (see Line 442 for other dental services) -Other contracted allowable professional services.
106.	Miscellaneous -Non-capitalized equipment -Chart holder -Drug cart -Glucometer -Humidifier -Blood pressure cuff -Physician scale -Shower chair -Stethoscope -Wheelchair -Geri chair -Commode chair -Minimum Data Set costs -Other nursing costs not considered in the above accounts.

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107.

Depreciation Direct Patient Care Equipment

Depreciation expense of certain equipment which is used for direct patient care.

- Specialized bathing unit
 - Mechanical lift
 - Chair scale
 - IV pump
 - Electronic stimulator
 - Wander protection system
 - Whirlpool tub
 - Electronic lift
 - Electronic scale
 - Oximeter
 - Suction machine
 - Wheelchairs
 - Posey sitters (wander protection)
 - Signal devices (alarm/bracelet wander protection)
 - Siderail
 - Specialty commode seats
 - Geriatric chair
 - Overbed table
 - Siderail pads
 - Alarm sensors and ankle bracelets for alarm sensors (wander protection)
 - Arylift Patient Support System
- Effective October 1, 2000:
- IPPB Machine
 - Nebulizer
 - Blood Glucose Monitor
 - Traction equipment
 - Overhead trapeze
 - Hypothermia blanket
 - Pulmoaide

Note: It is incumbent upon the provider to receive approval from the Financial Operations Section of DMA before including any equipment item other than the above

108.

Equipment Rental/Direct Patient Care Equipment

Lease/rental expense of certain equipment which is used for direct patient care.

(See line 107 for list)

109.

Revenue Offset

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LAUNDRY & LINEN

114.

Salaries & Wages

All laundry salaries and wages to include the following:
-Laundry Supervisor
-Laundry Worker I
-Seamstress

115.

Payroll Taxes

-FICA
-FUTA
-SUTA

116.

Employee Benefits

Benefits paid by the employer such as:
-Cancer Insurance
-Child Day Care
-Dental Insurance
-Disability Insurance
-Health Insurance
-Life Insurance
-Other Insurance
-Retirement
-Uniforms
-Worker's Compensation
-Pre-employment screening
-General and Professional Liability Insurance

117.

Training/Travel/Tuition

-Employee training fees
-Employee travel expense related to training
-Employee tuition expense
-Employee training materials

118.

Linen & Bedding

-Linens
-Bedding
-Sheets
-Mattresses
-Pillows and cases
-Blankets
-Towels
-Washcloths

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Cost Report Line Number	Description
119.	Supplies <ul style="list-style-type: none"> -Laundry detergents and supplies -Office supplies for laundry & linen operations -Printed forms
120.	Contractor Outside Service <ul style="list-style-type: none"> Contracted laundry
121.	Miscellaneous <ul style="list-style-type: none"> -Non-capitalized equipment (Linen cart, laundry scale, marking machine, etc.) -Other laundry and linen costs not considered in the above accounts.
122.	Revenue Offset
	SOCIAL SERVICES
133.	Salaries & Wages <ul style="list-style-type: none"> All social services salaries and wages to include the following: -Director of Social Services -Assistant Director of Social Services -Social Worker I -Social Services Secretary -Social Services Clerk -Does NOT include Pastoral salaries & wages (see line 170)
134.	Payroll Taxes <ul style="list-style-type: none"> -FICA -FUTA -SUTA

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Cost Report Line Number	Description
135.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Pre-employment screening -General and Professional Liability Insurance
136.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials
137.	Supplies -Office Supplies for Social Services operations -Printed forms
138.	Contractor Outside Services Contracted professional social services
139.	Miscellaneous -Non-capitalized equipment -Other social service costs not considered in the above accounts.
	PATIENT ACTIVITIES
150.	Salaries & Wages All patient activities salaries & wages to include the following: -Activities Director -Recreation Director
151.	Payroll Taxes -FICA -FUTA -SUTA

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Cost Report Line Number	Description
152.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Pre-employment screening -General & Professional Liability Insurance
153.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials
154.	Contractor Outside Services -Contracted professional patient activities services
155.	Supplies -Office supplies for Patient Activity operations -Printed forms -Games -Recreational supplies -Art supplies
156.	Miscellaneous -Non-capitalized equipment (Camera, VCR, stereo, typewriter, etc.) -Cable TV expense located in common area (NOT patient rooms, see Line 492) -Other patient activities costs not considered in the above accounts. -Costs associated with the Eden Alternative program
157.	Revenue Offset -Income from crafts

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ADMINISTRATIVE & GENERAL

167.	Salaries & Wages-Officers All officers of the corporation salaries and wages
168.	Salaries & Wages-Administrator
169.	Salaries & Wages-Assistant Administrator
170.	Salaries & Wages-Pastoral All pastoral & clergy salaries and wages
171.	Salaries & Wages-Other All other administrative salaries and wages to include the following: -Accountant -Accounts Payable Clerk -Accounts Payable Supervisor -Accounts Receivable Clerk -Accounts Receivable Supervisor -Administrative Assistant -Admissions Clerk -Assistant to Administrator -Bookkeeper -Business Office Assistant -Business Office Manager -Central Supply Clerk -Data Entry Operator -Data Processing Coordinator -Data Processing Programmer -Data Processing Supervisor -Data Processing Systems Analyst -Executive Secretary -Finance Officer -General Clerk -Inventory Clerk -Materials Handler -Payroll Clerk -Payroll Supervisor -Personnel Assistant -Personnel Director -Personnel Officer -Purchasing Agent -Purchasing Assistant -Receiver -Receptionist -Secretary -Special Projects Assistant -Special Projects Director -Switchboard Operator -Typist

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Cost Report Line Number	Description
172.	Payroll Taxes -FICA -FUTA -SUTA
173.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Worker's Compensation -Pre-employment screening -General and Professional Liability Insurance
174.	Central Office Overhead Allocated portion of central office overhead expense for centralized services provided by a home office. (Cost identified on this line must be supported by a home office cost report)
175.	Management Services Contracted professional management services expense paid to an unrelated organization.
176.	Director's Fees Fees paid to members of the Board of Directors
177.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials
178.	Promotion & Public Relations-Help Wanted -Help Wanted advertising

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Cost Report Line Number	Description
179.	Promotion & Public Relations-Other -General advertising (non-allowable) -Brochures (non-allowable) -Other promotional and public relations expense (non-allowable) -One line Yellow Page ad, indicating facility address (allowable)
180.	Telephone & Telegraph -Local and long distance service -Internet access fees
181.	Dues & Subscriptions -Magazine subscriptions -Newspaper subscriptions -Professional membership dues
182.	Insurance-Officer's Life -(Non-allowable)
183.	Insurance-General <i>Note: <u>General and Professional Liability</u> Insurance is allowable in all cost centers as an Employee Benefits expense pursuant to Allen Gambill's letters dated 10/8/01 and 11/15/01.</i> -Officer's and directors indemnification -Does NOT include worker's compensation
184.	Copier -Copier supplies (includes all copier paper and toner cartridges) -Duplicating supplies
185.	License Fees -Federal, State, and local license fees

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Cost Report Line Number	Description
186.	Transportation-Operating Expenses The cost of operating a vehicle owned or leased by the facility or mileage allowance paid to an employee. This includes: -Gasoline & Oil -Tires -Registration fees -Lubrication -Inspection fees -Does NOT include vehicle repairs (see Line 30) -Does NOT include vehicle rental or lease expense (see Line 9) -Does NOT include ambulance service (See Line 472) -Does Not include MRPT (see lines 355-365)
187.	Office Supplies -General office supplies -Printed forms -Letterhead and envelopes -Checks, deposit slips, and other banking forms -Patient personal funds forms
188.	Printing
189.	Postage -Postage -UPS -Express mail and overnight delivery -Freight
190.	Legal & Accounting -Contracted legal and accounting services
191.	Income Taxes -Federal, State, and Local income taxes (non-allowable)
192.	Data Processing – In House -Software expense -Data processing supplies (computer modems, computer paper, computer equipment < \$500, computer software < \$500)

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Cost Report Line Number	Description
193.	Data Processing –Contracted Services -Contracted data processing services
194.	Employment Agency Fees -Fees paid to employment agencies -Foreign nurse recruitment costs
195.	Bad Debts -Periodic write-off of uncollectible accounts receivable (non-allowable)
196.	Contributions Contributions to other organizations for which no goods or services are received (non-allowable) (i.e. political and charitable contributions)
197.	Bank Service Charges Bank service charges ONLY . (Costs for checks, deposit slips, other banking forms should be identified on Line 187.)
198.	Interest- Operating Includes interest paid for the following: -Operating capital loans -Fees for general lines of credits -Credit card purchases -Other revolving credit purchases -This account does NOT include mortgage interest or interest on fixed asset loans as automobiles, office equipment, computer equipment, etc. (see Line 10)
199.	Amortization of Start-Up
200.	Miscellaneous -Non- capitalized equipment (Calculator, typewriter, copier, etc.) -Employee ID/Badge supplies and equipment -Amortization of loan costs -Other administrative costs not considered in the above accounts -Motivational posters

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Cost Report Line Number	Description
201.	Revenue Offset -Interest income to the extent of interest expense on Line 198
	RADIOLOGY
214.	Salaries & Wages All radiology salaries, wages, and vacation/holiday/sick pay to include the following: -Radiologist -Radiology Technician
215.	Payroll Taxes -FICA -FUTA -SUTA
216.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening -General and Professional Liability Insurance
217.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expenses -Employee training materials
218.	Contractor Outside Service Contracted professional radiology services

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Cost Report Line Number	Description
219.	Supplies <ul style="list-style-type: none"> -Film, developing supplies, and chemicals -Office supplies for radiology operations -Printed forms -Radiology supplies
220.	Miscellaneous <ul style="list-style-type: none"> -Non-capitalized equipment -Other radiology costs not considered in the above accounts.
	LABORATORY
231.	Salaries & Wages <p>All laboratory salaries, wages, and vacation/holiday/sick pay to include the following:</p> <ul style="list-style-type: none"> -Laboratory Technician -Laboratory Supervisor -Laboratory Assistant
232.	Payroll Taxes <ul style="list-style-type: none"> -FICA -FUTA -SUTA
233.	Employee Benefits <p>Benefits paid by the employer such as:</p> <ul style="list-style-type: none"> -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening -General and Professional Liability Insurance
234.	Training/Travel/Tuition <ul style="list-style-type: none"> -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials

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Cost Report Line Number	Description
235.	Contractor Outside Service -Contractor professional laboratory services
236.	Supplies -Laboratory supplies -Office supplies for Laboratory operations -Printed forms
237.	Miscellaneous -Non-capitalized equipment -Other laboratory costs not considered in the above accounts.
PHYSICAL THERAPY	
248.	Salaries & Wages All physical therapy salaries, wages, and Vacation/holiday/sick pay to include the following: -Physical Therapist -Physical Therapy Technician -Licensed Physical Therapy Assistant -Mobility Specialist
249.	Payroll Taxes -FICA -FUTA -SUTA
250.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening -General and Professional Liability Insurance

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251.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee training materials
252.	Contractor Outside Service Contracted professional physical therapy services
253.	Supplies -Office supplies for Physical Therapy operations -Physical therapy supplies -Printed forms
254.	Miscellaneous -Non-capitalized equipment (Exercise and traction equipment) -Other physical therapy costs not considered in the above accounts.
OCCUPATIONAL THERAPY	
265.	Salaries & Wages All occupational therapy salaries, wages, and vacation/holiday/sick pay to include the following: -Occupational Therapist -Occupational Therapy Technician -Certified Occupational Therapy Assistant
266.	Payroll Taxes -FICA -FUTA -SUTA
267.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening -General and Professional Liability Insurance

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268.

Training/Travel/Tuition

- Employee training fees
- Employee travel expense related to training
- Employee tuition expense
- Employee training materials

269.

Contractor Outside Services

Contracted professional occupational therapy services

270.

Supplies

- Office Supplies for occupational therapy operations
- Occupational therapy supplies
- Printed forms

271.

Miscellaneous

- Non-capitalized equipment
- Other occupational therapy costs not considered in the above accounts.

SPEECH THERAPY

282.

Salaries & Wages

- All speech therapy salaries, wages, and vacation/holiday/sick pay to include the following:
- Speech and Language Pathologist
 - Speech Therapist
 - Speech Therapist Aide
 - Communication Assistant

283.

Payroll Taxes

- FICA
- FUTA
- SUTA

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Cost Report Line Number	Description
284.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening -General & Professional Liability Insurance
285.	Training/Travel/Tuition -Employee training fees -Employee travel expenses related to training -Employee tuition expense -Employee training materials
286.	Contractor Outside Services Contracted professional speech therapy services
287.	Supplies -Office Supplies for speech therapy operations -Speech therapy supplies -Printed forms
288.	Miscellaneous -Non-capitalized equipment -Other speech therapy costs not considered in the above accounts.
	OXYGEN THERAPY
299.	Salaries & Wages All oxygen therapy salaries, wages, and vacation/holiday/sick/ pay.
300.	Payroll Taxes -FICA -FUTA -SUTA

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301.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening -General and Professional Liability Insurance
302.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials
303.	Contractor Outside Service -Contracted professional oxygen therapy services
304.	Supplies -Office supplies for oxygen operations -Oxygen therapy supplies -Printed forms
305.	Miscellaneous -Non-capitalized equipment -Other oxygen therapy costs not considered in the above accounts
	INTRAVENOUS FLUIDS
316.	Supplies -Office Supplies for IV operations -Intravenous fluids supplies -Printed forms

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BILLABLE MEDICAL SUPPLIES

327.

Billable Medical Supplies

- Medical supplies billed to the patient
- Medical supplies billable to Medicare Part B

PARENTERAL/ENTERAL THERAPY

338.

Parenteral/Enteral Therapy

- Tube feeding expense
- Does **NOT** include nutritional supplements.
(See Line 73)

LIFE SUSTAINING EQUIPMENT

352.

Depreciation-Equipment

- Depreciation expense on life sustaining equipment.
Items include:
- Oxygen concentrators
 - Respirators
 - Ventilators
 - Air-Fluidized bed (e.g. Clinitron bed)

353.

Equipment Rental

- Rental expense on life sustaining equipment. Items include:
- Oxygen concentrators
 - Respirators
 - Ventilators
 - Air-Fluidized bed (e.g. Clinitron bed)

MEDICALLY RELATED PATIENT TRANSPORTATION

355.

Salaries & Wages

- All medically related patient transportation salaries, wages, and holiday/vacation/sick pay including the following:
- Driver
 - Employee accompanying the driver

356.

Payroll Taxes

- FICA
- FUTA
- SUTA

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357.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening -General & Professional Liability Insurance
358.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to travel -Employee tuition expense -Employee training materials
359.	Contractor Outside Services Contracted transportation expenses such as: -Taxi and cab fees -Shuttle services fees -Does <u>not</u> include ambulance fees
360.	Depreciation-Automobiles All capital costs relating to the purchase of an automobile or van used for non-emergency, non ambulance, medically related transportation with a cost of \$500 or more and an estimated useful life of at least two years.
361.	Equipment Rental All cost to rent or lease a vehicle used for non-emergency, non-ambulance, medically related transportation.
362.	Interest/Fixed Asset All interest expense on vehicles and equipment used for non-emergency, non-ambulance, medically related transportation.

Nursing Facility Chart of Accounts

Cost Report Line Number	Description
363.	Insurance/Fixed Asset All insurance expense on vehicles and equipment used for non-emergency, non-ambulance, medically related transportation.
364.	Repair/Equipment All material and labor costs to repair and maintain equipment used for non-emergency, non-ambulance, medically related transportation. Does NOT include maintenance expenses for vehicles. (See Line 365) - Vehicle repair - Wheelchair lift repair
365.	Transportation/Operating Expense The cost of maintaining vehicles owned by the facility and used for non-emergency, non-ambulance, medically related transportation. This includes: -Registration fees -Gasoline -Oil -Tires -Lubrication -Personal property tax
INTERMEDIATE NURSING CARE	
367.	Salaries & Wages (RN) Registered Nurse salaries, wages, and vacation/holiday/sick pay.
368.	Salaries & Wages (LPN) Licensed Practical Nurse salaries, wages, and vacation/holiday/sick pay.
369.	Salaries & Wages (A&O) Aides and Orderlies salaries, wages, and vacation/holiday/sick pay.
370.	Payroll Taxes -FICA -FUTA -SUTA

Nursing Facility Chart of Accounts

Cost Report
Line Number

Description

371.	<p>Employee Benefits Benefits paid by the employer such as:</p> <ul style="list-style-type: none"> -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening -General and Professional Liability Insurance
372.	<p>Training/Travel/Tuition</p> <ul style="list-style-type: none"> -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials
373.	<p>Medical Supplies Nursing supplies such as:</p> <ul style="list-style-type: none"> -Adhesives -Dressings -Gauze -Gloves -Thermometers -Syringes -Incontinence supplies -Disposable diapers -Underpads
374.	<p>Other (Specify) Other expenses not identified in the above accounts.</p>
	<p>SKILLED NURSING CARE</p>
378.	<p>Salaries & Wages (RN) Registered Nurse salaries, wages, and vacation/holiday/sick pay.</p>
379.	<p>Salaries & Wages (LPN) Licensed Practical Nurse salaries, wages, and vacation/holiday/sick pay.</p>

Nursing Facility Chart of Accounts

Cost Report Line Number	Description
380.	Salaries & Wages (A & O) Aides and Orderlies salaries, wages, and vacation/holiday/sick pay.
381.	Payroll Taxes -FICA -FUTA -SUTA
382.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening -General and Professional Liability Insurance
383.	Training/Travel/Tuition -Employee training fees -Employee travel expense related to training -Employee tuition expense -Employee training materials
384.	Medical Supplies Nursing supplies such as: -Adhesives -Dressings -Gauze -Gloves -Thermometers -Syringes -Incontinence supplies -Disposable diapers -Underpads
385.	Other (Specify) Other expenses not identified in the above accounts.

Nursing Facility Chart of Accounts

Cost Report
Line Number

Description

VENT SERVICES

396.	Salaries & Wages (RN) Registered Nurse salaries, wages, and vacation/ holiday/sick pay.
397.	Salaries & Wages (LPN) Licensed Practical Nurse salaries, wages, and vacation/holiday/sick pay.
398.	Salaries & Wages (A & O) Aides and orderlies salaries, wages, and vacation/holiday/sick pay.
399.	Payroll Taxes -FICA -FUTA -SUTA
400.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening -General and Professional Liability Insurance
401.	Training/Travel/Tuition -Employee training fees -Employee travel expenses related to training -Employee tuition expense -Employee training materials

Nursing Facility Chart of Accounts

Cost Report Line Number	Description
402.	Medical Supplies Nursing supplies such as: -Adhesives -Dressings -Gauze -Gloves -Thermometers -Syringes -Incontinence Supplies -Disposable Diapers -Underpads
403.	Other(specify) Other expenses not identified in the above accounts.
	HEAD INJURY SERVICES
414.	Salaries & Wages (RN) Registered Nurse salaries, wages, and vacation/holiday/sick pay.
415.	Salaries & Wages (LPN) Licensed Practical Nurse salaries, wages, and vacation/holiday/sick pay.
416.	Salaries & Wages (A & O) Aides and orderlies salaries, wages, and vacation/holiday/sick pay.
417.	Payroll Taxes -FICA -FUTA -SUTA
418.	Employee Benefits Benefits paid by the employer such as: -Cancer Insurance -Child Day Care -Dental Insurance -Disability Insurance -Health Insurance -Life Insurance -Other Insurance -Retirement -Uniforms -Worker's Compensation -Employee Appreciation Meals -Pre-employment screening -General and Professional Liability Insurance

Nursing Facility Chart of Accounts

Cost Report
Line Number

Description

419.

Travel/Training/Tuition

- Employee training fees
- Employee travel expense related to training
- Employee tuition expense
- Employee training materials

420.

Medical Supplies

- Nursing supplies such as:
- Adhesives
- Dressings
- Gauze
- Gloves
- Thermometers
- Syringes
- Incontinence supplies
- Disposable diapers
- Underpads

ADULT CARE HOME

432.

Adult Care Home

- Rest Home/Apartments salaries, wages, and vacations/holidays/sick pay (column 1)
- All other expenses (column 2) including payroll taxes, employee benefits, training/travel/tuition, supplies, contractor outside services, and miscellaneous items.

DENTAL

442.

Dental

All dental services and fees **except** dental consultant fees (see Line 105)

Nursing Facility Chart of Accounts

Cost Report
Line Number

Description

BARBER & BEAUTY SHOP

452.

Barber & Beauty Shop (Excess)

All barber and beauty costs outside of the facility's method or schedule of furnishing basic hair care.

-Salaries and wages (column 1)

-All other costs including payroll taxes, employee benefits, contractor outside services, and supplies. (column 2)

-Does **NOT** include basic barber and beauty salaries and wages (see Line 93)

-Does **NOT** include basic barber and beauty supplies (see Line 100)

Does **NOT** include basic barber and beauty contracted services (see Line 105)

VENDING

462.

Vending

All vending costs.

AMBULANCE SERVICE

472.

Ambulance Service

Does **NOT** include non-emergency medically related patient transportation. (See lines 355-365)

PHYSICIAN FEES

482.

Physician Fees

All physician fees, physician assistants, & nurse practitioners.

-Does **NOT** include utilization review expense (see Line 104)

-Does **NOT** include medical director expense (see Line 102)

Nursing Facility Chart of Accounts

Cost Report
Line Number

Description

PATIENT PERSONAL ITEMS

492.

Patient Personal Items

All non-reimbursable patient personal items such as:

- Dry Cleaning
- Cable TV in patient room
- Prosthetics
- Hearing Aids
- Telephone for personal use of patient
- Personal clothing
- Personal furnishings

500.

Legend Drugs

- Legend Drugs
- Prescription Drugs

OTHER

505.

Other

All other non-reimbursable costs not considered in the above accounts.